

# Exhibit 4

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Christian Ekstrand – May 6, 2021

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

IN RE:

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

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\* CONFIDENTIAL \*  
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REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL

EXAMINATION OF

CHRISTIAN EKSTRAND – VOLUME I

DATE: May 6, 2021

REPORTED BY: CHARLENE FRIEDMAN, CCR, RPR, CRR

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1 VIDEO OPERATOR: We are now on  
2 record. This is the remote video recorded  
3 deposition of Christian Ekstrand.

4 Today is Thursday, May 6, 2020.  
5 The time is now 6:02 a.m. New York time.

6 We are here in the matter of In Re  
7 Custom and Tax Administration of the Kingdom  
8 of Denmark, et al. All counsel have been  
9 noted on record.

10 My name is Jose Rivera, remote  
11 video technician on behalf of Gregory Edwards  
12 LLC.

13 At this time, will the reporter,  
14 Charlene Friedman, on behalf of Gregory  
15 Edwards LLC, please swear in the interpreter.

16

17 I N G D R G R E G E R S E N,

18 Called as the official interpreter in  
19 this action, was duly sworn to faithfully translate  
20 the questions to the witness from English to  
21 Danish, and the answers from Danish to English.

22

23 C H R I S T I A N E K S T R A N D,

24 called as a witness, having been first duly sworn  
25 according to law, testifies as follows:

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1 issue in this case?

2 A I don't remember specifically.

3 Q Do you remember roughly what year?

4 A So there was a process first where  
5 we reviewed the applications that we had  
6 received, but where we had yet to pay out any  
7 refunds. And in that process we uncovered  
8 that many of these applications were not  
9 actually entitled to receive a refund.

10 Then we began the process of  
11 revoking previous positions that we had made  
12 because there were many repetitions.

13 So I think that we were around  
14 2017, but this is guesswork. It would be  
15 stated in the letters.

16 Q Were applications identified for  
17 review for potential revocation?

18 A Are we talking about applications  
19 or applicants?

20 Q So I want to understand the  
21 process.

22 At some point, you become aware of  
23 a -- allegations of fraud, correct?

24 A Yes.

25 Q And do you then determine that

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1       there are pending applications by parties who  
2       are suspected to have engaged in the fraud?

3           A     So on August 6, 2015, we decided to  
4       stop making refunds. And we were aware that  
5       we currently, at the time, had applications  
6       for refunds.

7                     We did not have a full  
8       understanding of how many applications were  
9       involved. And that's where we spent the  
10      following period to -- to find out.

11          Q     And did you first make the decision  
12      to not pay pending reclaims before you made  
13      the decision to cancel prior-approved  
14      reclaims?

15          A     So on August 6th, and that is when  
16      we discovered that there was actually  
17      substance to those things that we had  
18      received from various parties of fraudulent  
19      behavior, which is why we decided to stop  
20      refunding applications and decided to go  
21      through the -- the many applications that we  
22      had and tried to calculate the amount in  
23      question of the fraud that had been going on.

24                     And then, once we had calculated  
25      the amount involved in the fraud, then we